**IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD**

WEDNESDAY, THE SEVENTEENTH DAY OF DECEMBER TWO THOUSAND AND TWENTY FIVE

**PRESENT**

**THE HONOURABLE SRI JUSTICE P.SAM KOSHY**
**AND**
**THE HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO**

**TAX REVISION CASE NO: 174 OF 2010**

Tax Revision Case under Section 22(1) Read with Rule 40 of APGST Rules under Section APGST Act to revise the order dated 01.07.2009 passed in TA No.206/2004 on the file of the Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad.

**Between:**

The State of Andhra Pradesh Rep. By the State Representative before STAT O/o.D.No.5-4-404 to 408, Nampally, Andhra Pradesh, Hyderabad.

**...PETITIONER/RESPONDENT**

**AND**

M/S.I.V.R. Constructions Limited, [Presently Known as M/s.IVRCL Infrastructuires Projects Ltd) M-22/3rt, Vijayanagar Colony, Hyderabad - 500 057.

**...RESPONDENT/APPELLANT**

**Counsel for the Petitioner : Mr. T. Chaitanya Kiran Assistant Government Pleader representing Mr. Swaroopa Oorilla Special Government Pleader for State Tax**

**Counsel for the Respondent : Mr. S. Dwarakanath**

**The Court made the following: ORDER**

**IN THE HIGH COURT FOR THE STATE OF TELANGANA**
**AT HYDERABAD**

**THE HONOURABLE SRI JUSTICE P.SAM KOSHY**
**AND**
**THE HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO**

**Tax Revision Case No.174 of 2010**

**Date of Order : 17.12.2025**

**BETWEEN :**

The State of Andhra Pradesh.

...Petitioner

Vs.

M/s.I.V.R. Constructions Limited

...Respondent

**ORDER** : *(per Hon'ble Sri Justice **P.SAM KOSHY**)*

When the matter is taken up for hearing, Mr. S. Dwarakanath, learned counsel for the respondent, had informed the Court that pending the Tax Revision Case before this Court, the respondent-Company has since undergone liquidation; and to that effect the National Company Law Tribunal, Hyderabad Bench had also passed liquidation orders *vide* CP(IB)No.294-7-HDB-2017, dated 26.07.2019,

**2.** Given the fact that the respondent-Company had undergone liquidation vide the above referred liquidation proceedings, nothing further remains to be adjudicated in the present Tax Revision Case.

Therefore, the Tax Revision Case stands dismissed as infructuous. No costs.

**3.** As a sequel, miscellaneous applications pending if any, shall stand closed.

**SD/- A.V.S. PRASAD**
**DEPUTY REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To,**

1. The Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad. (With records)
2. Two CCs to the Mr. Swaroopa Oorilla Special Government Pleader, State of Telangana, High Court Buildings, at Hyderabad (OUT)
3. One CC to Mr. S. Dwarakanath, Advocate [OPUC]
4. Two CD Copies

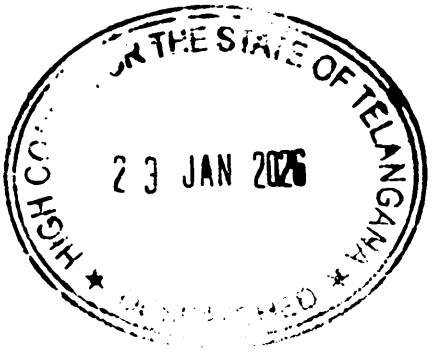
DL/PSL

HIGH COURT

DATED:17/12/2025

ORDER

TREVC.No.174 of 2010




DISMISSING THE TAX REVISION CASE

30/12/25